

Internal Revenue Service
memorandum

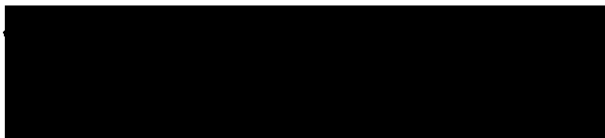
date: **JAN 15 1991**

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-1449-90
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated October 24, 1990, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that the company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts on [REDACTED], the date its line began to be operated by [REDACTED].

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

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